- 1. A method of forming a semiconductor-on-insulator structure, comprising the steps of:
- a) forming a structure having porous semiconductor material at a first surface thereof;
 - b) sealing said surface;
 - c) forming an epitaxial semiconductor layer on said porous semiconductor material after said sealing;
 - d) implanting an oxidizing species through said epitaxial layer into said porous semiconductor material; and

reacting said oxidizing species with said porous semiconductor material to form a buried dielectric layer beneath said epitaxial layer.

- 2. The method of Claim 1, wherein said oxidizing species consists essentially of oxygen.
- 3. The method of Claim 1, wherein said semiconductor layer consists essentially of silicon.
- 4. A method of forming a semiconductor-on-insulator structure, comprising the steps of:
 - a) anodizing a silicon wafer to form porous silicon;
 - b) sealing said surface;
 - c) forming a semiconductor layer on said porous silicon after said sealing;

- d) implanting an oxidizing species through said epitaxial layer into said porous semiconductor material; and
- e) reacting said oxygen with said porous semiconductor material to form a buried oxide layer.
 - 5. The method of Claim 4, wherein said semiconductor layer consists essentially of silicon.
- 6. A method of forming a semiconductor-on-insulator structure, comprising the steps of:
 - a) partially anodizing a silicon wafer to form porous silicon; and thereafter
 - b) sealing said surface;
 - c) forming an epitaxial semiconductor layer on said porous silicon;
- d) implanting oxygen into said porous silicon through said epitaxial semiconductor layer; and
 - e) reacting said oxygen with said porous silicon to form a buried oxide layer.
- 7. The method of Claim 6, wherein said oxidizing species consists essentially of oxygen.
- 8. The integrated circuit of Claim 6, wherein said semiconductor layer consists essentially of silicon.
 - 9. A product made by the process of Claim 1.



- 10. A product made by the process of Claim 4.
- 11. A product made by the process of Claim 6.
- 12. The method of claim 1 wherein said step of sealing includes heating said porous semiconductor material in a hydrogen ambient.

B2

- 13. The method of claim 4 wherein said step of sealing includes heating said porous semiconductor material in a hydrogen ambient.
- 14. The method of claim 6 wherein said step of sealing includes heating said porous semiconductor material in a hydrogen ambient.